

7236

**DECLARATION AND POWER OF ATTORNEY**

I, the below named inventor, hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first, and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled SANDING TOOL FOR MOLDINGS OF WOOD OR THE LIKE, the specification of which is attached hereto. This application is a continuation of PCT Application No. PCT/EP02/02695, filed March 12, 2002, which is based on German Pat. Appln. No. 20104596.6, filed March 15, 2001.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim the benefit under Title 35, United States Code, §120, of PCT Application No. PCT/EP02/02695, filed March 12, 2002, and insofar as the subject matter of each of the claims of this application is not disclosed in that prior application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose all information that is material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56, and which became available to me between the filing date of the prior application and the national or PCT international filing date of this application.

I hereby declare that all statements are made hereby of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

And I hereby appoint:

Maurice E. Gauthier	-	Reg. No. 20,798
Richard L. Stevens	-	Reg. No. 24,445
Matthew E. Connors	-	Reg. No. 33,298
William E. Hilton	-	Reg. No. 35,192
Patrick J. O'Shea	-	Reg. No. 35,305
Arlene J. Powers	-	Reg. No. 35,985
Richard L. Stevens, Jr.	-	Reg. No. 44,357
Peter Stecher	-	Reg. No. 47,259

all of the firm of Samuels, Gauthier & Stevens, our attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

I request that all correspondence be directed to:

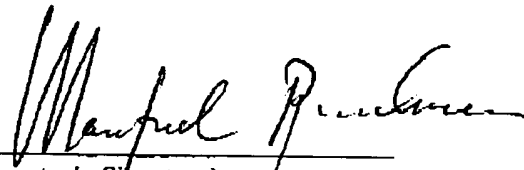
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Attn: Arlene J. Powers

Manfred Brinkmann  
(Full Name of Inventor)

5. Aug. 2003  
(Date)

GERMAN  
(Citizenship)

  
(Inventor's Signature)

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(Residence)

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(Post Office Address)